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the entire purchase price. No part of the mortgage indebtedness was paid by the holder of the title to the property, and on August 4th, 1932, the Provident Hospital recorded a release of the entire mortgage. The old Provident Hospital property known as 413-415 W. Biddle Street is subject to ground rents totaling Two Hundred and Ten Dollars (\$210.00), which are owned by a Mrs. Elizabeth M. Hines, who is now about seventy-five years of age, and is represented by Mr. James W. Chapman, Jr. The Hospital has continued to pay the ground rents up to the present time. A few weeks ago Mrs. Hines noticed in a local newspaper, that 413-415 W. Biddle Street had been advertised by the City for sale, due to the non-payment of taxes for the years 1929 to 1932, and at the request of Mr. Chapman, the sale was post-poned pending an investigation. Mr. Chapman, in behalf of his client, is of the opinion that the property involved was erroneously assessed for taxation, and after being advised by the Appeal Tax Court that nothing could be done in the matter, consulted His Honor, Mayor Howard W. Jackson, and then appealed to the Board of Estimates for relief.

I am advised by Mr. Chapman that the Provident Hospital is a member of the Community Fund, and is unable to support itself, much less pay taxes on the property here involved.

The only legal question involved in this case is whether or not the property known as 413-415 W. Biddle Street has been properly assessed for the years 1929 to 1932, inclusive.

From an examination of the authorities, I find that it is provided in Article 81 of the Code, in dealing with the exemptions, as follows:

Section 7. "The following shall be exempt from assessment, and from State, county and city taxation in this State, each and all of which exemptions shall be strictly construed:

Sub-section 8. "Buildings, equipment, and furniture of hospitals, asylums, charitable or benevolent institutions and the ground not exceeding forty acres in area appurtenant thereto, and necessary for the respective uses thereof."

Now it is admitted that the property on W. Biddle Street ceased to be used for Hospital purposes in 1929, when the Provident Hospital moved to the new building on Division Street, and that since that time it has remained vacant, its physical condition becoming untenable due to the failure of the hospital authorities